

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

FILED
U.S. DISTRICT COURT
2006 MAY 15 P 3:15

DISTRICT OF UTAH

UNITED STATES OF AMERICA,

: Case No. 2:06CV15 BYC

DEPUTY CLERK

Petitioner,

:

v.

: ~~PROPOSED~~ ORDER

INOKE KATOA,

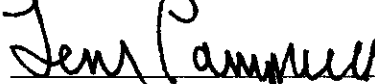
: District Judge Tena Campbell
Magistrate Judge David O. Nuffer

Respondent.

The United States of America filed a petition to enforce its December 1, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on February 23, 2006, which referred this matter to Magistrate Judge Nuffer under 28 U.S.C. § 636(b)(3) and directed him to hear the evidence and make a written recommendation to this Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, I order Respondent to provide to the IRS the information requested in the Summons on or before **June 2, 2006**.

DATED this 15 day of May 2006.

BY THE COURT:



Tena Campbell, United States District Court Judge